

# **Missouri Department of Revenue**

## **Bulletin: Dyed Diesel used for taxable purposes**

### **Dyed Diesel use for taxable purposes**

September 6, 2005

On September 2, 2005, the Internal Revenue Service announced it would not impose a tax penalty when dyed diesel fuel is sold for use or used on the highway. This relief will last through September 15, 2005. The Missouri Department of Revenue will follow the IRS' lead and will not impose penalties when dyed diesel is sold for use or used on the highway, through September 15, 2005.

Dyed diesel sold for use or used on the highway, is still taxable. Please see below for examples.

If dyed diesel is removed from the terminal for taxable purposes, suppliers should report those gallons on Schedule 5F of the Form 572, and collect and remit the applicable taxes and fees.

If the dyed diesel is removed from the terminal without the tax and the distributor of those gallons sells the fuel for taxable purposes, the distributor should report those gallons on Schedule 5 of the Form 4757, and collect and remit the applicable taxes.

If a retailer or consumer purchased tax-exempt dyed diesel and chooses to sell or use the fuel for taxable purposes, that retailer or consumer must complete a Form 4783 and pay the applicable taxes.

Each of the forms mentioned above can be found on the Missouri Department of Revenue's motor fuel forms page: <http://www.dor.mo.gov/tax/business/fuel/forms>.

If you require additional information, you may contact the Missouri Department of Revenue at Excise Tax, Post Office Box 300, Jefferson City, MO 65105-0300, by telephone at 573-751-2611, or by e-mail at [excise@dor.mo.gov](mailto:excise@dor.mo.gov).